

## PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Marc Ewing  
DOCKET NO.: 04-25626.001-R-1  
PARCEL NO.: 05-08-104-012-0000

The parties of record before the Property Tax Appeal Board are Marc Ewing, the appellant, by attorney Joanne P. Elliott of Elliott & Associates in Des Plaines, and the Cook County Board of Review.

The subject property, located in New Trier Township, contains two improvements: a two-story, 71-year-old, single-family masonry dwelling containing eight full bathrooms, three half-baths, a full-finished basement, air-conditioning and six fireplaces as well as a two-story, 71-year-old, single-family masonry dwelling containing two bathrooms and a four-car attached garage for a total of 14,364 square feet of living area, or 12,494 and 1,870 square feet, respectively. The appellant failed to include the subject's 1,870 square foot dwelling on the comparable properties grid as required by the Property Tax Appeal Board, however, the appellant did include the missing improvement's assessment.

The appellant, through counsel, submitted evidence before the Property Tax Appeal Board claiming unequal treatment in the assessment process of the improvements as the basis of the appeal. In support of this claim, the appellant submitted assessment data and descriptive information on five properties suggested as comparable to the subject. The appellant also submitted a two-page brief, photographs of the five suggested comparables and a copy of the board of review's decision. Based on the appellant's documents, the five suggested comparables consist of two-story, single-family dwellings of frame, masonry or frame and masonry construction located within the subject's neighborhood. The improvements range in size from 6,360 to 14,397 square feet of living area and range in age from four to

(Continued on Next Page)

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds no change in the assessment of the property as established by the Cook County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$ 118,321  
IMPR.: \$ 180,412  
TOTAL: \$ 298,733

Subject only to the State multiplier as applicable.

PTAB/rfd5395

96 years. The comparables contain from four to six and one-half bathrooms, an unfinished basement and air-conditioning. Four comparables contain from two to four fireplaces and three comparables have a two-car or four-car garage. The improvement assessments range from \$8.21 to \$12.96 per square foot of living area. Based on the evidence submitted, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's total assessment of \$298,733. The subject's final combined improvement assessment for both improvements is \$180,412 or \$12.56 per square foot of living area. In support of the assessment the board submitted property characteristic printouts and descriptive data on seven properties suggested as comparable to the subject. The seven suggested comparables are improved with two-story, single-family dwellings of masonry or frame and masonry construction with the same neighborhood code as the subject. The improvements range in size from 2,035 to 13,277 square feet of living area and range in age from six to 89 years. The comparables contain from two and one-half to seven full bathrooms, a finished or unfinished basement and a two-car or three-car garage. Four comparables have air-conditioning and six comparables contain from one to four fireplaces. The improvement assessments range from \$14.44 to \$26.81 per square foot of living area. Based on the evidence presented, the board of review requested confirmation of the subject's assessment.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The appellant's argument was unequal treatment in the assessment process. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review V. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellant has not overcome this burden.

Both parties presented assessment data on a total of twelve equity comparables. The Board finds the appellant's comparable two and the board of review's comparable four to be the most similar properties to the subject in age, construction, amenities as well as improvement size. Their improvement assessments are \$8.28 and \$14.44 per square foot of living area. The subject's per square foot improvement assessment of \$12.56, based on 14,364 square feet, falls within this range. In addition, the Board finds the appellant's five suggested comparables have improvement assessments ranging from \$8.21 to \$12.96 per square foot of

living area. The subject's per square foot improvement assessment of \$12.56, based on 14,364 square feet, also falls within this range. After considering adjustments and the differences in both parties' suggested comparables when compared to the subject, the Board finds the subject's per square foot improvement assessment is supported by the properties contained in the record.

As a result of this analysis, the Property Tax Appeal Board finds the appellant has failed to adequately demonstrate that the subject dwellings were inequitably assessed by clear and convincing evidence and a reduction is not warranted.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member

Member

Member

DISSENTING: \_\_\_\_\_

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: February 29, 2008



Clerk of the Property Tax Appeal Board

**IMPORTANT NOTICE**

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the

subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.